

# FYE 2009 Review - Annual Financial Report

School District: Lawrence County  
 Audit Firm Name: Daniel s. Howard, PSC  
 Date: 12/16/2009  
 1st Audit Reviewer: Ken Smith  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,088,476.35	3,251,005.66	-162,529.31	3,251,006.00	-0.34	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,096,477.84	-3,096,477.84	0.00	3,096,477.84	
Revenue (State) - 3XXX (Not 3900)	10,748,209.71	10,750,036.84	-1,827.13	13,846,515.00	-3,096,478.16	
Revenue (Federal) - 4XXX	15,542.16	15,542.16	0.00	15,542.00	0.16	
Total Revenues	13,852,228.22	17,113,062.50	-3,260,834.28	17,113,063.00	-0.50	
Expenditures-Not including Transfers Out or On Behalf	13,237,986.08	13,682,857.12	-444,871.04	16,779,336.00	-3,096,478.88	
Expenditures-On Behalf	0.00	3,096,477.84	-3,096,477.84	0.00	3,096,477.84	
Total Expenditures	13,237,986.08	16,779,334.96	-3,541,348.88	16,779,336.00	-1.04	
Excess (Deficiency) of Revenues Over Expenditures	614,242.14	333,727.54	280,514.60	333,727.00	0.54	
Other Financing Sources - Not Transfers In	0.00	340,914.00	-340,914.00	340,914.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	65,028.00	-65,028.00	Program error: Object 5220 not included in report by program.
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	22,001.00	22,001.00	0.00	22,001.00	0.00	
Total Other Financing Sources, Uses and Transfers	-22,001.00	318,913.00	-340,914.00	383,941.00	-65,028.00	
Net Change in Fund Balance	592,241.14	652,640.54	-60,399.40	717,668.00	-65,027.46	
Beginning Fund Balance - July 1	917,066.85	917,066.85	0.00	917,067.00	-0.15	
Ending Balance - June 30	1,509,307.99	1,569,707.39	-60,399.40	1,634,735.00	-65,027.61	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,096,477.84	-3,096,477.84	3,096,478.00	-0.16	See audit report, page 35, Note R
On-Behalf Expenditures by Fund	0.00	3,096,477.84	-3,096,477.84	3,096,478.09	-0.25	See audit report, page 35, Note R
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	79,824.48	79,824.48	0.00	79,825.00	-0.52
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	1,461,099.92	1,461,099.92	0.00	1,461,100.00	-0.08
Revenue (Federal) – 4XXX	2,946,567.18	2,946,567.18	0.00	2,946,567.00	0.18
Total Revenues	4,487,491.58	4,487,491.58	0.00	4,487,492.00	-0.42
Expenditures-Not including Transfers Out and not 0280	4,533,639.58	4,533,639.58	0.00	4,533,640.00	-0.42
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,533,639.58	4,533,639.58	0.00	4,533,640.00	-0.42
Excess (Deficiency) of Revenues Over Expenditures	-46,148.00	-46,148.00	0.00	-46,148.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	46,148.00	46,148.00	0.00	46,148.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	46,148.00	46,148.00	0.00	46,148.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	455.18	455.18	0.00	456.00	-0.82	
Revenue (State) – 3XXX	214,643.00	214,643.00	0.00	214,643.00	0.00	
Total Revenues	215,098.18	215,098.18	0.00	215,099.00	-0.82	
Expenditures-Not including Transfers Out	214,643.00	214,643.00	0.00	214,643.00	0.00	
Total Expenditures	214,643.00	214,643.00	0.00	214,643.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	455.18	455.18	0.00	456.00	-0.82	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	455.18	455.18	0.00	456.00	-0.82	
Beginning Fund Balance - July 1	13,064.35	13,064.35	0.00	58,243.00	-45,178.65	Difference in beginning balance is due to escrowing fund balance at 6/30/08.
Ending Balance - June 30	13,519.53	13,519.53	0.00	58,699.00	-45,179.47	
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	330,993.09	330,993.09	0.00	330,993.00	0.09	
Revenue (State) – 3XXX	436,867.00	436,867.00	0.00	436,867.00	0.00	
Total Revenues	767,860.09	767,860.09	0.00	767,860.00	0.09	
Expenditures-Not including Transfers Out	758,420.00	0.00	758,420.00	0.00	0.00	
Total Expenditures	758,420.00	0.00	758,420.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	9,440.09	767,860.09	-758,420.00	767,860.00	0.09	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	758,420.00	-758,420.00	Program Error: Function 5100, object 0934 was not included in the report by the program.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-758,420.00	758,420.00	
Net Change in Fund Balance	9,440.09	767,860.09	-758,420.00	9,440.00	758,420.09	
Beginning Fund Balance - July 1	9,900.68	9,900.68	0.00	410,819.00	-400,918.32	Difference in beginning balance is due to escrowinfund balance at 6/30/08.
Ending Balance - June 30	19,340.77	777,760.77	-758,420.00	420,259.00	357,501.77	

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	486.15	486.15	0.00	486.00	0.15
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	486.15	486.15	0.00	486.00	0.15
Expenditures-Not including Transfers Out	13,069.58	13,069.58	0.00	13,069.00	0.58
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	13,069.58	13,069.58	0.00	13,069.00	0.58
Excess (Deficiency) of Revenues Over Expenditures	-12,583.43	-12,583.43	0.00	-12,583.00	-0.43
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	24,147.00	24,147.00	0.00	24,147.00	0.00
Total Other Financing Sources, Uses and Transfers	-24,147.00	-24,147.00	0.00	-24,147.00	0.00
Net Change in Fund Balance	-36,730.43	-36,730.43	0.00	-36,730.00	-0.43
Beginning Fund Balance - July 1	0.00	0.00	0.00	72,311.00	-72,311.00
Difference in beginning balance is due to escrowinf fund balance at 6/30/08.					
Ending Balance - June 30	-36,730.43	-36,730.43	0.00	35,581.00	-72,311.43
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 400 - Debt Service Fund

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt service fund not included in AFR.
Revenue State (3XXX)	0.00	0.00	0.00	271,887.00	-271,887.00	
Total Revenues	0.00	0.00	0.00	-271,887.00	271,887.00	Program error: not adding correctly; amount should be \$271,887.
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,039,372.00	-1,039,372.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	Program error: not adding correctly; amount should be \$1,039,372.
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-271,887.00	271,887.00	Program error: not adding correctly; amount should be \$(767,485).
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	758,420.00	-758,420.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	758,420.00	-758,420.00	
Net Change in Fund Balance	0.00	0.00	0.00	486,533.00	-486,533.00	Program error: not adding correctly; amount should be \$(9,066).
Beginning Fund Balance - July 1	0.00	0.00	0.00	9,978.00	-9,978.00	
Ending Balance - June 30	0.00	0.00	0.00	496,511.00	-496,511.00	Program error: not adding correctly; amount should be \$913.

Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	3,600.00	-3,600.00	Scholarship Fund is reported as government fund type in audit report.
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	3,600.00	-3,600.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	3,600.00	-3,600.00	
Total Expenditures	0.00	0.00	0.00	3,600.00	-3,600.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

Total Governmental Funds						
Total Revenues - Governmental Funds	19,323,164.22	22,583,998.50	-3,260,834.28	22,315,713.00	268,285.50	Audit column differs from audit report due to fund 400 program errors.
Total Expenditures - Governmental Funds	18,757,758.24	21,540,687.12	-2,782,928.88	21,544,288.00	-3,600.88	Audit column differs from audit report due to fund 400 program errors.
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	565,405.98	1,043,311.38	-477,905.40	771,425.00	271,886.38	Audit column differs from audit report due to fund 400 program errors.
Total Other Financing Sources, Uses and Transfers - Governmental Funds	0.00	340,914.00	-340,914.00	405,942.00	-65,028.00	
Net Change in Fund Balance - Governmental Funds	565,405.98	1,384,225.38	-818,819.40	1,177,367.00	206,858.38	Audit column differs from audit report due to fund 400 program errors.
Beginning Fund Balance - July 1 - Governmental Funds	940,031.88	940,031.88	0.00	1,468,418.00	-528,386.12	
Ending Fund Balance - June 30 - Governmental Funds	1,505,437.86	2,324,257.26	-818,819.40	2,645,785.00	-321,527.74	Audit column differs from audit report due to fund 400 program errors.
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	280,024.38	280,024.38	0.00	280,024.00	0.38	
Total Operating Revenues	280,024.38	280,024.38	0.00	280,024.00	0.38	
Expenditures-Not including Transfers Out or On-behalf	1,042,343.29	1,120,791.29	-78,448.00	1,237,919.00	-117,127.71	A difference of \$52,818 is not identified.
Expenditures-On Behalf	0.00	64,309.37	-64,309.37	0.00	64,309.37	
Expenditures - Depreciation Only (Fund 81)	1,838.00	13,127.85	-11,289.85	11,346.00	1,781.85	This difference is not identified.
Total Operating Expenses	1,044,181.29	1,198,228.51	-154,047.22	1,249,265.00	-51,036.49	
Operating Income (Loss)	-764,156.91	-918,204.13	154,047.22	-969,241.00	51,036.87	
Non-Operating Revenue - Interest Income Only (Local) - 1510	602.52	602.52	0.00	603.00	-0.48	
Revenue (State) - 3XXX	13,063.00	13,063.00	0.00	13,063.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	64,309.37	-64,309.37	64,309.00	0.37	
Donated Commodities - 4550	0.00	58,603.00	-58,603.00	58,603.00	0.00	
Revenue (Federal) - 4XXX, not 4550	762,242.00	795,278.00	-33,036.00	795,278.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	775,907.52	931,855.89	-155,948.37	931,856.00	-0.11	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	65,028.07	65,028.07	0.00	0.00	65,028.07	
Net Transfers In (Out)	-65,028.07	-65,028.07	0.00	0.00	-65,028.07	
Change in Net Assets	-53,277.46	-51,376.31	-1,901.15	-37,385.00	-13,991.31	
Beginning Net Assets - July 1	179,940.01	179,940.01	0.00	179,940.00	0.01	Fund 51
Beginning Net Assets - July 1	0.00	0.00	0.00	104,057.00	-104,057.00	Fund 81 - No beginning fund balance per AFR - Reason to be determined.
Fund 51 and 81 Ending Net Assets - June 30	126,662.55	128,563.70	-1,901.15	246,612.00	-118,048.30	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	280,024.38	280,024.38	0.00	280,024.00	0.38
Total Operating Expenses - Proprietary Funds	1,044,181.29	1,198,228.51	-154,047.22	1,249,265.00	-51,036.49
Operating Income (Loss) - Proprietary Funds	-764,156.91	-918,204.13	154,047.22	-969,241.00	51,036.87
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	775,907.52	931,855.89	-155,948.37	931,856.00	-0.11
Net Transfers In (Out) - Proprietary Funds	-65,028.07	-65,028.07	0.00	0.00	-65,028.07
Net Income (Loss) - Proprietary Funds	-53,277.46	-51,376.31	-1,901.15	-37,385.00	-13,991.31
Net Assets, July 1, 2008 - Proprietary Funds	179,940.01	179,940.01	0.00	283,997.00	-104,056.99
Net Assets, June 30, 2009 - Proprietary Funds	126,662.55	128,563.70	-1,901.15	246,612.00	-118,048.30
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Deductions	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Total Deductions	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Total Deductions - Fiduciary Funds	3,600.00	3,600.00	0.00	0.00	3,600.00	This fund is reported as a governmental fund type in the audit report.
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	64,309.37	-64,309.37	64,309.00	0.37	See page 35, Note R of the audit report.
Fund 51 - On-Behalf Expenditures	0.00	64,309.37	-64,309.37	64,309.00	0.37	See page 17 and page 35, Note R, of the audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	91,679.49	1,233,689.16	-1,142,009.67	1,133,676.00	100,013.16	Difference is unreconciled. See audit report, page 30, Note D.
Depreciation Expense - Fund 81	1,838.00	13,127.85	-11,289.85	11,346.00	1,781.85	Difference is unreconciled. See audit report, page 30, Note D.
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,160,787.21	-3,160,787.21	3,160,787.22	-0.01	
On-Behalf Payments (Audit)	0.00	0.00	0.00	64,309.00	-64,309.00	\$64,309 is Food service amount. \$3,096,478 is General Fund amount. Total per page 35, Note R of the audit report is \$3,160,787.
On-Behalf Payments (Audit - KDE Web)	0.00	-3,160,787.21	3,160,787.21	-3,096,478.22	-64,308.99	
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

Food Service Assets - Fund 81

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00